

Daniel Madoff

[REDACTED]
Boulder, CO, 80302

September 4, 2012

The Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street New York, NY 10007-1312

To the Honorable Laura Taylor Swain,

This letter is in reference to the sentencing proceeding based on Peter Madoff's plea of guilty to conspiring to violate several federal statutes and to falsifying records of an investment adviser.

I am currently a sophomore at the University of Colorado at Boulder. Peter Madoff was my father's Uncle. I knew him intimately from time spent on family occasions as well as seeing him in his office when I would be at work with my Dad. I know his wife and daughter very well and knew Peter's son Roger when he lived in New York City. We were a very close family.

Within my lifetime, Peter has shown nothing but love, compassion, and genuine concern for everyone in our family. He was able to bravely stand alongside his son Roger during his fight against cancer and even after Roger passed, Peter stayed strong. After experiencing the worst possible tragedy he was still the same kind man, despite all of the family's sorrows. After my father passed away two years ago Peter always made a point to check on me regularly just to see how I was doing. He even took me out to lunch on several occasions when I was home from Colorado, driving up to Connecticut to see me just to catch up on life. He never talked about his own problems and his visits always made a difference in how I felt for the next couple weeks. I have had a difficult time in the years since my grandfather's crime and especially since my father's death. Peter's encouragement and unmatched friendliness always cheered me up. People don't always say the right thing to me when they want to be sympathetic. But Peter has always been one of the people in my life who I could count on for genuinely kind words. I know he loved my father as I did, and being in his company somehow soothes some of my pain.

Peter Madoff is a family man and has more concern for others than he does for himself.

Sincerely,
Daniel Madoff



Honorable Laura Taylor Swain,
United States District Judge,
Southern District New York
Daniel Patrick Moynihan Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

My name is Joseph Mariotti and I have worked for Peter Madoff for the past 18 years. I was first employed as his landscaper and as time went on I became the overseer of his property and was on the premises three days per week. I would meet with Peter every Saturday morning to go over the needs of the grounds and as time went on our employer employee relationship turned into something much more.

After 18 years of knowing this man I can now say I call him a personal friend. We have developed a mutual reliance upon one another and enjoy spending time in each others company. That is why it was so devastating to my wife and I when we heard that he plead guilty to conspiring to violate several federal statutes and to falsifying records of an investment advisor.

One of the prime examples of Peter's devotion to his family was his determination to see that he did everything in his power to save his son Roger when he was diagnosed with leukemia. Peter was always there for his son and took an active role in bringing him to various treatment facilities and making sure that he got the best possible care. Towards the end Peter would go to the hospital everyday to see him and let him know how much he loved him.

When Roger passed we went to the service at Peter's home to pay our respects and he was so grateful to see us; the whole family made us feel welcome. Peter was so selfless that he encouraged us to take food, knowing that my wife worked for a nursing home so the food would be shared with others and not go to waste. Following his son's untimely death Peter was very involved with various organizations helping those suffering from leukemia and he continues to be involved spreading awareness about the disease and trying to aid in the fight for a cure.

I cannot imagine the pain and suffering associated with losing a child, but I think that Peter's faith has helped him to get through many of his struggles with which he has been faced. Peter's faith has been such a strong part of his life. I remember seeing him go to temple every Saturday morning, he never wavered even through his battles with his son and with his personal issues his faith has never changed. I see that when we get together and share about our lives (family & friends) in his comments and expressions.

Peter has always been so grateful for the friendship that my wife and I have with him and his wife. He always remembers to thank you for the little things you do for them (a card you sent or a text message) he will pick up the phone and call to thank you, which is rare in these times. When we went away on vacation for the Christmas holiday Peter volunteered to pick us up from the airport, he went out of his way to get in touch with us to see if we needed him, he just cannot do enough for his friends.

Peter has given back to the community in other ways, he volunteers with his granddaughter [REDACTED] at the soup kitchen. He is whole heartedly there for his family, his wife, daughter, daughter in law & granddaughters. He always tells me about his adventures in babysitting his granddaughters, he states how much he enjoys taking the girls to their activities. He mentions how important it is to continue to be a part of his daughter in law's life and pass along his faith on to his grandchildren. He involved Rebecca when he renewed his Bar Mitzvah, she would go to temple with him and she did a reading for him at the event. He is so proud of those girls and he would do anything for them. With all that Peter has been through he has never shut down but has been a major support to his family.

Peter was one of my main accounts and when he no longer could keep me working fulltime he took it upon himself to get other customers to replace him. At that time he was struggling with his major life change but


he still was looking out for my needs. That is the type of person Peter is, he is always there for you even when his own life is falling apart.

Peter took an interest in who I am and we often share stories and he never forgets to ask about what is going on in my life. He knew I enjoyed the Mets and he invited myself and my wife to go to games with him and his wife. We would talk about our daughters. We shared the good and the bad moments and since his daughter was older he would give me advice based on what he had lived through.

He took the time to get to know me and my family. He could have treated me as some of my clients do, merely as a worker who helps maintain their home; however, he treated me with respect and I grew to feel as though I was a part of his family. That made a difference to me because I knew he sincerely cared and appreciated me not just for the work that I did for him but for who I am as a person. When my wife's father passed away Peter and Marion came to the wake and they made it a point to spend time with my wife's family.

Having known Peter and sharing our lives together for the past 18 years I feel he is a loving and sincere man. Thank you for allowing me to share my life experience with Peter Madoff.

Sincerely,



Handwritten signature of Joseph Mariotti in cursive script.

Joseph Mariotti

Leonard Mayer

[REDACTED]
New York, NY 10022

August 28, 2012

Honorable Laura Taylor Swain

United States District Judge

Southern District of New York

Daniel Patrick Moynihan U S Courthouse

500 Pearl Street

New York, NY 10007-1312

Dear Judge Swain:

I am writing this letter with the understanding that Peter Madoff has pleaded guilty to conspiring to violate several federal statutes and to falsifying the records of an investment advisor.

After graduating from the University of Pennsylvania, Wharton School of Finance & Commerce in 1958 and spending the next 9 years working in the over-the counter market at market making firms, I, with a partner, established Mayer & Schweitzer Inc.(M&S). Over the next 25 years M & S grew into one of the largest OTC/Nasdaq market making firms. In 1991 the firm was bought by Charles Schwab, Inc. During the next 10 years I was the senior officer of that division of Schwab, which grew from approximately 125 employees when it was sold, to 250 employees in 2001. In 2001 I joined Primex Trading N.A.,LLC (Primex) a start up venture that was developing an electronic auction system for stocks with price improvement features that would provide best execution for public customers buy and sell orders. The investors in Primex were Goldman Sachs, Smith Barney, Merrill Lynch & Co., Morgan Stanley Dean Witter and Bernard L Madoff Investment Securities (BLMIS). BLMIS was the managing partner. Peter Madoff conceived the basic concepts of the Primex Auction System, bringing enormous trading expertise to the table. Peter was the manager.

Throughout my career I was an active participant and a leader in the industry and held many positions in self regulatory organizations Including:

NASD, Inc., Board of Governors, NASDQAQ, Inc., Board of Directors, member of many National Standing Committees and Sub Committees of those boards, Arbitrator, NASD Code of Arbitration, Chairman District 12 District Committee and District Business Conduct Committee, National Securities Clearing Corp. Director and Chairman Of its Operations Committee.

I know Peter Madoff first in a business capacity and in later years we spent many hours together socially. M&S and BLMIS were direct competitors and although we "knocked heads" vying for the same broker-dealer and institutional customers , I always found Peter to be honest and fair while at the same time attempting to convince a common customer base to send their orders to BLMIS vs M&S. Those customers always spoke highly of Peter's industry knowledge and of his business ethics.

Peter and I served on many of the same industry boards and committees and over time I grew to respect his business acumen, his views on where the business was headed, and in particular his relentless demand that the rules and decisions that we promulgated were always in the best interest of the investing public rather than our own profits. This attitude led many in the industry to believe that Peter was not in the real world, putting the customer first, only later to realize that he was correct in his thinking.

Peter served on District 12 of the NASD and became its chairman during his term in office. He then was elected to the NASD Board of Governors, was elected Vice Chairman and chaired its National Adjuditory Council, whose function was to review the disciplinary decisions reached throughout the country for fairness and uniformity. During this six year period of voluntary service and for many years afterwards, the NASD staff, recognizing his knowledge of the rules and regulations, and trade practices in particular, frequently called on Peter to chair the "tough" Business Conduct Committee disciplinary hearings.

Additional voluntary service to the security industry included three years on the Board of the National Securities Clearing Corp., (NSCC) and four years on the Board of the Depository Trust Clearing Corp. (DTCC).

Peter and I were active in the Security Traders Association of New York (STANY) an industry trade organization. His leadership and ascendancy to the office of President was recognition by his peers of his knowledge and integrity in dealing with others including representing the organization in appearances before members of Congress and the Securities & Exchange Commission.

In addition to his contributions to the securities industry, Peter was active in his community, serving on the Board of the Old Westbury Hebrew Congregation, chairing the synagogues Youth Commission and the Finance Committee where he was instrumental in raising funds for a new building.

Peter served for 10 years on the Lower East Side Tenement Museum Board. He was actively engaged in fund raising and lobbying efforts to have the Museum become part of the National Park Service.

He was a member of the Gurwin Geriatric Center Board, a not-for-profit, non sectarian health care facility. He was an active fund raiser for that organization.

Peter was active in the Gift of Life Bone Marrow Foundation, a donor registry facilitating those suffering from Leukemia to find a match and hope for a cure through bone marrow blood stem cell transplant. Peter's son Roger suffered with Leukemia and struggled for four years with two transplants before succumbing to this illness. This illness occurred while I was working side by side with Peter at Primex. I observed first hand a devoted father doing all he could humanly do to help Roger through a very tough time. Finding the best doctors and deciding on the right treatment was all consuming. I witnessed Peter's highs as the first transplant, which at first looked like it would be a success and the lows as Roger's body rejected the transplant. I witnessed the Madoff families unity and the relief when a second transplant was required and Shana, Roger's sister, was found to be a match, only to be rejected by his body for a second time and ultimately ending in his death. During this most difficult time, I and others could still count on Peter to be responsive to our daily business needs. I believe that his devotion to family, while finding strength to carry on in times of adversity says miles about his character.

Peter was a member of the Queens College Alumni Association and was involved with the giving of scholarships to needy and deserving students.

Peter was also part of a program at Fordham Law School that developed programs giving students and lawyers the ability to interact with business leaders.

As you know, the regulatory authorities did not find any problems at BLMIS.

I, a securities professional with over 40 years of direct experience trusted Bernie Madoff with a substantial portion of my net worth and invested over \$15million with him. The last 7 years of my working career were spent at Primex and BLMIS, never observing anything that would make me suspicious.

As I look back at what Peter Madoff has contributed to the security industry by his voluntary service over many years, reaching the pinnacle of leadership roles, many of which were voted on by his peers, and others chosen by regulatory staff – as I review his various community service contributions, his devotion to his wife, his attention to and involvement with his children and other family members, and last but not least the personal relationship and friendship my wife and I have developed over many years with Peter and Marion, we find it extremely difficult to think that shortly Peter will come before you for sentencing to a term in jail. Peter was a true friend, not just for good times but one that could be counted on when we were in need of help.

It is clear to me that there are no excuses for violating federal statutes or falsifying records, and yet having lived and worked side by side with Peter and his brother Bernard Madoff I observed how Bernie, who was the sole owner of the business, was a very dominant force in Peter's personal as well as his business life. Peter looked up to Bernie as his older brother, someone who had accomplished leadership roles as well as fame and fortune in the securities world. How could he believe that his brother was running the greatest ponzi scheme ever? How could he believe his brother would put him into the

position he now finds himself ? On many occasions I observed Bernie clearly telling Peter that it was "his name on the door" and that Peter should stick to running the market making and automated trading systems and leave the rest to him. Whether it was out of love, respect, intimidation, fear, or all of the above I never observed Peter involved with anything to do with what was referred to as the money management part of the business that was walled off on a separate floor.

Judge Swain – I hope and pray that you will look at Peter Madoff as a good person who has spent much of his life engaged in constructive and worthwhile endeavors.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ronald Mager".

Amy Meisler

[REDACTED]
Roslyn, New York 11576
(516) 621-4650

September 14, 2012

The Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Court House
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

I am writing this letter with the understanding it will be used at the sentencing proceeding concerning Peter Madoff's plea of guilty to conspiring to violate several federal statutes and falsifying records of an investment adviser.

My name is Amy Meisler. I am a 65 years old wife, mother, proud grandmother, and dear friend of both Peter and Marion Madoff. My husband and I have known Peter and Marion for almost thirty years. We initially met at the Pine Hollow Country Club on Long Island.

At thirty two years of age I found joining a country club foreign to everything I was accustomed to growing up in Queens. I felt like a fish out of water until a young couple (Marion and Peter) went out of their way to make my husband and I feel welcome. I found we had much in common with the Madoffs. We both came from a conservative Jewish background, and grew up in Queens with the traditional family values of the times (1950s and 60s).

We joined Pine Hollow as tennis members, and Marion and Peter were among the first to welcome us into their games. One of the many things that we liked about

them was their sportsman like conduct. Not only were they fair and honest, they were both happy just to play, win, lose, or draw. As the years went by, and our legs could no longer play as much tennis, we all took up golf. Being with people for four hours on a golf course can be really revealing. Again both loved playing, and always conducted themselves as fair, honest, and generally pleasant to be with. Each of us wanted to do well, but at the same time, took pleasure in watching each other excel.

Over the years, we became good friends. I remember on one of our first evenings together, they took us to their very favorite restaurant, Eddie's Pizza. We have been going there with them and our families for the past thirty years. We first took our two grandchildren, Abby and Cary, there in infant car seats. To this day, it remains one of their favorite restaurants. When we ask where they each want to go for their birthday dinner, their answer is always Eddie's

The Madoffs were members of The Old Westbury Hebrew Congregation, a conservative temple. We joined and loved spending holidays with our friends. Peter was always very active, and gave not only his money, but his time. At one point, the temple was expanding and there was not enough money to complete the building project. Peter was one of the major contributors, and organizers involved in helping the Temple reach its goals. He has always been interest in the history, and interpretations of the religion, and is still very involved to this day. With his many problems over the years, it is one part of his life that provides some continuous source of comfort.

As our friendship grew, we spent many wonderful vacations together. On one trip six of us, three couples, shared a beach house together. Staying with friends in the same house for a week can either break a friendship, or strengthen it. At the time, Peter was very involved in his trading business. He told us about his involvement and pride in setting up the computer system for the trading business, but never really spoke about Bernie's end of the business. He was constantly on the phone. In hearing one end of the conversation, I had the impression Peter wanted to please his brother. When he spoke about Bernie, it sometimes sounded as if Peter was a young boy, speaking about his idol.

The six of us would prepare lunch, and sit around the table eating, drinking, laughing and talking. As much as Peter was involved in business, his entire demeanor changed when he spoke about his children, Shana, and Roger. He took great pride in their accomplishments. He always seemed to have time to attend recitals, games, and general school activities. What surprised me was the way he spoke about his own family growing up in Laurelton. He painted himself as a fat boy who always wanted to do the right thing, a little fat boy who wanted so much to please his father, and his older brother. He was the younger brother who always remained in his brother's shadow.

As time passed, we shared many family joys together, attending Bar and Bat Mitzvahs, weddings, and special birthdays. Our children were the source of so much of our shared joys. We enjoyed visiting days at camp, high school graduations, both of our daughters attending the University of Michigan, Roger, Peter and Marion's son, was accepted at Duke University. Careers were growing, we were young and healthy, life was wonderful. Our children married, and in time we were blessed with healthy grandchildren. We thought things would never change.

Years went by, and both Peter and Marion developed some serious health problems. It's easy for a spouse or a friend to be "there" when everything is going well. It's the test of a person's character when things go wrong. They were both there for each other, showing love, strength and concern. They were both always ready to give comfort and support to others who were going through their own problems. As much as we spent time with Marion and Peter, I always thought it strange that Bernie and Ruth were not often seen at several social functions. I did sense some "social" distance between the two families.

There are sad things in life we expect to happen, we bury our parents, and one spouse will bury the other. No one ever expects, or is prepared, to bury a child. A short time after Roger was married, he developed leukemia. We watched as all life seemed to go out of Peter and Marion. It didn't seem real, it just couldn't be. To be honest, most friends were kept at arms distance. All of their energy was spent on trying to get Roger better, and keeping up their strength to be there for their son and daughter in law. Before anyone knew that Roger would not win his fight,

I remember thinking how hard it must be to try and balance being parents with such a sick child, and in some ways taking a back seat to Roger's wife, their new daughter in law. Peter and Marion seemed to be able to balance the situation. They did everything they could, they were there for Roger and Jen, and tried to provide love, support, and the best care money could buy.

Roger lost his battle, and Marion and Peter were devastated. I remember the funeral, I remember their sorrow, their pain. I remember how many people attend the funeral, it was the largest one I have ever seen. Marion and Peter were surrounded by so many friends, but nothing could or would ease their pain. People envied the Madoffs for their love of family. I always felt that Roger was the most special man. He was so bright, independent, and funny, he was his own man. His parents had done a wonderful job.

At the time, I wondered about how or if the relationship Peter and Marion had with their daughter in law would survive. I should not have doubted Marion and Peter. To this day, the Madoffs are close with their daughter in law Jen, her new husband, and Jen's parents.

When the news broke concerning Bernie's Ponzi scheme, I just couldn't believe it. I guess no one could. I only knew Bernie as seen through Peter's eyes. He was the older brother who, when it came down to it, Peter worked for. The brother Peter always wanted to please, the brother who would never really let Peter in, the brother with the power. The door at the office never read Madoff Brothers, or Madoff and Sons, it was always Bernard L. Madoff. I just knew Peter could not be directly involved. After almost thirty years, I felt I knew what was in Peter's heart. I couldn't believe he would knowingly do the things people were accusing him of doing. What I did think was that Peter wanted to please others, and couldn't see himself as anything but the younger fat brother looking for approval from his idol.

Peter and his family have been dealt more punishment than most could even begin to survive. Many would have been destroyed by all the illness and the scandal that have surrounded the entire family, who could even begin to imagine the pain involved in the death of a child. Peter has been a kind, good, loyal son, brother,

husband, father, grandfather, and friend for his entire life. I do not believe he would ever knowingly hurt anyone. I am proud to call Peter and Marion my friends.

Sincerely,

A handwritten signature in cursive script, appearing to read "Amy Meisler". The signature is written in dark ink and is positioned above the printed name.

Amy Meisler

IRWIN MEISLER

[REDACTED]
Roslyn, NY 11576

(516) 621-4680

September 12, 2012

The Honorable Laura Taylor Swain
District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

I am writing this letter with the understanding it will be used at the sentencing proceeding concerning Peter Madoff's plea of guilty to conspiring to violate several federal statutes and falsifying records of an investment adviser.

My name is Irwin Meisler and I have been a friend of Peter and Marion Madoff for thirty years. My occupation is a CPA and financial consultant, but my relationship with the Madoffs has always been purely personal. Over the years I have gotten to know Peter well and would like to share my insights with you so that you may get a better picture of who Peter is, and hopefully take this into account in the sentencing proceeding.

When I joined Pine Hollow Country Club thirty years ago, I knew virtually no one. Peter was one of the few members to go out of his way to make me feel welcome. We found that we had many things in common. We both grew up in modest neighborhoods in Queens with strong conservative Jewish family values, and were both alumni of Queens College. Our children were of similar ages and we were both dedicated to our and children, getting great pleasure from their accomplishments.

We became good friends, playing golf together, sharing vacations, belonging to the same synagogue. Over the years we shared many happy family events, birthdays and anniversaries, Bar and Bat Mitzvahs and weddings. Unfortunately we also shared tragic times, the loss of parents and the worst of all, the loss of Peter's beloved son Roger.

I know that my wife Amy has written a lengthy letter describing many of our experiences with the Madoffs in detail so I won't be redundant and do the same. However what I will try to convey is a picture of who Peter Madoff is inside as seen by a true friend.

I like to consider myself a good judge of character. In business, I have always held honesty and integrity above just about anything else in choosing my associations. This also applies to choosing my friends. I consider a person's behavior on the golf course as an indication of their character in other aspects of their lives. Peter is a gentleman at golf, always playing fairly and always sharing in our good fortune when someone made a good shot or had a particularly good round. Winning was not a priority, being with friends and spending an afternoon away from the pressures and demands of business was far more important to Peter.

Peter took his responsibilities at work very seriously and worked hard at perfection. He had a lot to be proud of, particularly the automation of the NASD trading platform for his firm which was revolutionary. Although I did not know his brother Bernie other than a passing introduction at family celebrations, I got the impression that Peter tried very hard to get his brother's recognition for his efforts. It seemed to me that Bernie was always the boss and Peter was his employee. I always wondered why Bernie never rewarded Peter after so many years by changing the company name to include Peter.

Peter and I were members of the same synagogue, Old Westbury Hebrew Congregation. When the synagogue experienced financial difficulties due to a renovation project, Peter was one of the members who contributed their time and effort and substantial sums to alleviate a serious problem. As previously mentioned, Peter and I were raised by middle class Jewish parents, who instilled a sense of responsibility in their children, which in retrospect, are one of the traits which I admired in Peter and probably helped to draw us together as friends.

When tragedy struck the Madoff family, first with Peter's cancer and then with the death of their beloved son, Roger, Peter turned to Judaism for comfort and solace. I know that Peter attends Shabbat services regularly and this has become an important part of his daily life.

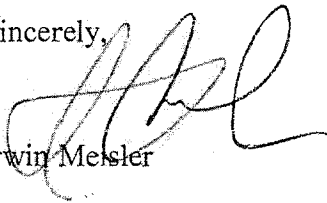
Peter's grandchildren provide great pleasure to his life, as do mine to me. Whenever we're together we have endless conversations about our daughters and grandchildren, each taking pride in the simplest of accomplishments.

In spite of the financial success that the Madoffs enjoyed, my wife and I saw a modest side of Peter and Marion. Our best times together were seeing a movie and eating pizza at Eddie's Pizza in New Hyde Park, an old fashioned pizzeria that they introduced us to almost thirty years ago and to this day still visit together.

With all of the notoriety from Bernie's Ponzi scheme, many of Peter and Marion's friends chose to distance themselves. My wife and I chose to remain friends and be as supportive as possible. I never for a moment believed that Peter was directly involved in Bernie's activities

I can only speak to the character of the man to be sentenced. Peter Madoff is a good and kind man who may have made some mistakes. In my opinion, based upon a thirty year relationship, Peter would never intentionally hurt anyone. He has suffered immeasurably in the last few years and I sincerely hope that you take this into consideration when passing sentence.

Sincerely,

A handwritten signature in black ink, appearing to be 'IM' or 'Irwin Meisler', written over the word 'Sincerely,'.

Irwin Meisler

Cheryl Minikes
[REDACTED]
New York, NY 10028

September 6, 2012

John R. Wing
Lankler Siffert & Wohl LLC
500 Fifth Avenue
New York, NY 10110-3398

Dear Mr. Wing:

I have known Peter and Marion Madoff for over 25 years. I first met them through our close friends, Ruth and Bernie Madoff. While initially we had only a casual, distant relationship, a number of circumstances over the years brought us much closer together.

In 1985, our then teenage daughters went on a tour to Israel together and as parents we developed a connection with Peter and Marion that has lasted to this day. Even so, I thought of them then as Bernie's younger brother and sister-in-law. We became closer, however, when Peter and Marion moved to our neighborhood in Manhattan in 2004 and then joined the Palm Beach Country Club where we are members. At around this time, Marion and I were each struggling to become Life Masters in bridge and we travelled to compete in tournaments. As bridge came to be the focus of our relationship I really got to know Marion and Peter.

I saw then the suffering they were going through after their son Roger's diagnosis with leukemia. I had a first hand glimpse of Peter's handling of a very difficult situation. I knew that each day he rose early to say morning prayers in temple before rushing to the hospital to see Roger, and then travel to his office before returning to the hospital during the evening.

It was at this time that I began to see the influence Bernie had over Peter, even in matters involving Roger. While Bernie was well known for supporting cancer causes (his own son Andrew was diagnosed with lymphoma) he did not seem to us fully supportive of Peter and Marion on this issue. Sometimes over dinner I would ask Bernie how Roger was doing, only to have Bernie respond that he did not wish to discuss this. We noticed how poorly Bernie and Peter interacted. All was not what it seemed to be from the outside. Later, I learned that Bernie visited Roger when he was initially diagnosed, but did not see Roger again until 4 years later as Roger lay dying.

After 2008 I got to really know Peter as the man he is, not the younger brother of Bernard Madoff. I watched how he handled a horrible situation with dignity and how well he managed to control the pain from the betrayal of the brother he grew up idolizing.

I do hope that Peter's punishment takes into consideration the dominating influence of his brother and recognizes that Peter has acted commendably even in the face of extraordinary circumstances.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl Minikes". The signature is fluid and somewhat stylized, with the first name "Cheryl" being more prominent than the last name "Minikes".

Cheryl Minikes

CM/dc

Michael Minikes
[REDACTED]
New York, NY 10028

September 6, 2012

John R. Wing
Lankler Siffert & Wohl LLC
500 Fifth Avenue
New York, NY 10110-3398

Dear Mr. Wing:

I am writing this letter on behalf of Peter Madoff in connection with the forthcoming sentence hearing related to his pleading guilty to conspiring to violate several federal statutes and to falsifying investment advisor records.

I write this in the context of having a relationship with Peter for over 25 years. We have done business since the 1980's, my wife and I know Peter and Marion socially, I have spent time together with Peter at securities industry events and committees, we have worked together in support of our alma mater Queens College, and we belonged to the same country club where we played golf and engaged in other club activities together. My wife and I have gotten to know both Peter and Marion especially well in recent years, and we lived through their pain during their son Roger's illness and passing in 2006. In all these years and in all of our interactions, Peter has been nothing other than a gentleman, expert in his profession, a compassionate and caring friend, father, grandfather, uncle and husband.

I first met Peter professionally while I was a partner at the securities firm Bear Stearns where I was Treasurer from 1979 until 2007 and also Co-President of Bear Stearns Securities Corp, the securities processing subsidiary and "back-office" entity beginning in 1991. In March of 2008 when Bear Stearns was taken over by JP Morgan, I was CEO of Bear Stearns Securities Corp. It was in these roles at Bear Stearns that I met and interacted with Peter because Bernard L. Madoff Securities provided stock execution services to us for some of our client transactions. Business dealings were always fair, above board, and respectful. In addition, as the marketplace evolved with new regulations, trading systems and other developments, Peter was often seen as expert in providing insight and guidance to us and to regulators on the rapidly changing landscape.

Due to my role at Bear Stearns, I was active in several industry groups and utilities. I was on the board of Depository Trust Company, a board member of the Securities Industry Automation Corp, Chairman of the Securities Industry Association Capital Committee, and a

member of the NASD District 12 Business Conduct Committee. Through this involvement, especially the NASD, I further came to know Peter, who was also active in securities industry groups. Peter was well respected, a leader who worked hard and unselfishly on industry matters and was seen as an expert in many areas, especially stock market structure and electronic trading. His positive reputation was well deserved, and in my opinion nothing that has transpired in recent years changes that.

As a trustee and former chairman of the Queens College Foundation, I witnessed Peter and Marion's philanthropic and civic involvement. Peter was very supportive of the college, gave of his time and money, and in 1998 Peter was recognized by receiving the prestigious Q Award, an annual tribute to an individual whose achievements are a role model for students. He was also a pillar in his Old Westbury community where he was instrumental through donations and deep involvement with the success of the Old Westbury Hebrew Congregation. In November 2008, we were privileged to attend the "50th anniversary of Peter's Bar Mitzvah" at this synagogue, where the respect for Peter by the Rabbi and congregation was palpable. It was also clear how deeply religious Peter is.

While our relationship had its beginnings many years ago, our closer ties really began in recent years when Peter and Marion became our neighbors in Manhattan and they also joined the Palm Beach Country Club where we are members. At dinners together, playing golf, or other activities I saw firsthand Peter's special and commendable character traits. I saw how he reacted to Roger's illness by delving into the science of medicine, establishing and supporting a cancer foundation, volunteering for leukemia and lymphoma sponsorship and other events, and generally doing anything that might help Roger and others. I saw a man who rather than being bitter, chose to not let this tragic event defeat him or his family. Somehow he managed to move forward despite such a tragic and painful loss, despite heroic and consuming efforts to save their son.

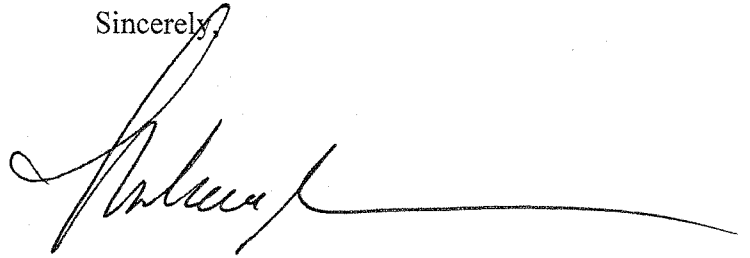
Then, of course, the other tragic event in December 2008, when the "rug was pulled out from under" Peter and so many others. An unimaginably enormous fraud, countless victims, faith lost, and anger at anything Madoff. And Peter caught in the middle. His life turned upside down, a tragic betrayal by his father-like brother, a loss of everything he worked for and an ostracizing by many people and organizations who simply assumed or needed to believe Peter complicit.

It was after this that I gained even greater respect and insight into Peter. I have witnessed in the last three and a half years how he has behaved in the face of surreal circumstances. Burdened with family tragedy, financial loss, reputational disaster, and endless legal battle, Peter somehow has managed to conduct himself admirably and gentlemanly, especially appreciative of his relationship with Marion, his daughter, his grandchildren, his former daughter-in law and those friends who have stood behind him. Rather than lash out at the unbelievable circumstances that have destroyed him and dwell on the despicable behavior of his brother, Peter has managed

to immerse himself in helping others, as exemplified by his efforts with Central Synagogue in Manhattan where he participates in several endeavors, including the twice per week 5:30 AM breakfasts for the homeless, tutoring English as a second language, and various bible study programs. He also continues to be active in Old Westbury Hebrew Congregation social programs including being a volunteer in the Mitzva Day effort. He is a "mensch" who deserves better than what has been dealt him. In my opinion he is much more a victim than a perpetrator and I hope the court will take that into consideration.

I respectfully recommend and prayerfully hope the court will take into consideration Peter Madoff's behavior, achievements and truly good character as discussed here when determining his sentence.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael Minikes', followed by a long horizontal line extending to the right.

Michael Minikes

MM/dc

Honorable Laura Taylor Swain

United States District Judge

Southern District of New York

Daniel Patrick Moynihan United States Courthouse

500 Pearl Street

New York, NY 10007-1312

Dear Judge Swain,

My friend Peter Madoff will present himself for sentencing due to his guilty plea regarding violation of several statutes and making false records as an investment adviser.

I have known Peter for over 30 years. We originally met because our children became friends. His late son Roger and my son Justin were close friends in school and continued until Roger's passing some years ago. We became closer and closer to Peter and Marion Madoff as our families shared each other's homes and vacations. I will cherish those special times for the rest of my life.

Peter was a wonderful husband and father. I clearly remember him brokering a peace between his wife Marion and his daughter Shana on many occasions. In those formative teenage years, Peter was the mediator between 'sparring' family members and he always had a quiet, kind way of making each side see the position of the other side.

He was fair in his judgments and I can honestly say in all the years I have known him, I have never heard Peter say anything nasty or negative about other people he had dealings with. He was compassionate and cared about friends and people that were part of his life, whether it was someone close or an employee...he was always considerate and kind to others.

My husband and I attended several Madoff Company parties held during the summer in Montauk for all employees. Peter was responsible for organizing a lot of the details for this weekend and worked very hard to make things run smoothly. I witnessed the interaction between Peter and his brother Bernard on many occasions. What struck me as 'odd' was how Bernie never gave Peter full credit for all his hard work. If one thing was not right, Bernie would find it and magnify its importance and never gave Peter any compliments on what he

accomplished during the weekend. Peter, always the 'peacekeeper', never made waves and accepted Bernie's criticisms gracefully, never argued or patted himself on the back for all the things he accomplished to make the weekend a success.

It was this selflessness that made me turn to Peter when I had a personal problem. I sought his guidance because I respected him, I knew I could trust him with my confidences and I knew he would do everything he could to help me take the right course of action. I never regretted that decision and we never spoke of our conversation in the years that followed. That's the kind of person Peter is...someone you can trust with your innermost feelings and know your confidences are safe with him.

Although Peter was always faithful to his religion, when his son got sick, Peter found religion as a comfort and became more religious. His religious faith sustains him- even during the last few horrific years, he has found solace in his religion.

I have tried to explain my feelings for Peter and hope you will consider them when making your decision regarding his sentencing. Peter Madoff is a good husband, father, grandfather, uncle and friend.

Respectfully yours,

A handwritten signature in cursive script that reads "Fran Nelson". The ink is dark and the signature is fluid, with the first and last names being clearly legible despite the cursive style.

Fran Nelson

Ari Packin

[REDACTED]
Old Westbury NY 11568

August 27, 2012

Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007-1312

RE: PETER MADOFF

My name is Ari Packin. I am 30 years old, married and have two children. I reside in Old Westbury New York.

I am writing this letter in connection with Peter Madoff's sentencing hearing. I understand that Peter has entered a guilty plea, conspiring to violate several federal statutes and to falsifying records of an investment adviser.

I have known Peter for the past 8 years and have always had a great deal of respect for him. Peter introduced me to The Old Westbury Hebrew Congregation, a synagogue which I am now a member. Peter has been an active member and a supporter of OWHC for many years. When recruiting me to the synagogue he told me this is a great place for a young family. He has many fond memories of his family growing up in this setting. I view Peter as a religious and spiritual man. When I attend religious services on Saturday morning I am greeted by Peter, with a hug and a hand shake. We sit together in the front row where he keeps a candy bag for my children always indulging them with sweets.

I recall 2 years ago I brought a friend to High Holiday services for Yom Kippur. I drove to services with my friend Mattin before sundown and left my car in the parking lot. Mattin had just broken his leg and was in a cast and on crutches. I was walking home that evening as it is my custom not to drive during the Holiday. I introduced Mattin to Peter who right away

offered to drive Mattin home. My friend was shocked that someone whom he just met would go out of his way to take him home. I was not shocked because this is what Peter does. He goes out of his way to help others.

Our relationship has developed over the years and he has become a close friend. We have shared meals and watched sporting events together. Our conversations are usually on a variety of topics. They range from political, movie, and sport discussions. However, what he likes most, is talking about family, especially his granddaughters [REDACTED] and [REDACTED].

I know the past few years have been very difficult for Peter. I can't begin imagine all of the pain he must be going through. Even with all that has been going on in his life, Peter finds the time to see how my family is doing. If time goes by and I have not seen Peter for several weeks he will send me a text, email, or call to make sure all is well.

Peter is a devoted husband, father, grandfather and friend. I hope that my letter helps you connect with Peter's good character.

A handwritten signature in dark ink, appearing to read "Ann Pal". The signature is fluid and cursive, with the first name "Ann" written in a larger, more prominent script than the last name "Pal".

SAMUEL S. PERELSON

[REDACTED]
NEW YORK CITY, N.Y. 10022

September 4, 2012

Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

I recently retired from Perelson Weiner, LLP, a mid-size, 70 person firm of Certified Public Accountants located at One Dag Hammarskjold Plaza, New York.

I am a long time active member of Central Synagogue, a Reform synagogue at 652 Lexington Avenue, New York, NY. The synagogue offers many volunteer and participatory programs for its members.

For almost 30 years, I have conducted a morning prayer service which I initiated. The service takes place Monday through Friday throughout the year at 8 a.m. More recently, a weekly breakfast program for the homeless and needy was instituted with a consortium of religious institutions.

Peter Madoff has been an active participant in the breakfast feeding program. Thursdays and Fridays, he rises early in the morning to prepare for the scores of attendees. About a year or two ago, we met and I invited him to attend the morning service which begins shortly after the breakfast program concludes. I now look forward to seeing him Thursdays and Fridays as a participant in the morning prayer service. He is an engaged participant in the service. And we make it a point to exchange a few words before departing. On Fridays, he stays and joins me in attending a class which offers commentary on the Holy Scriptures.

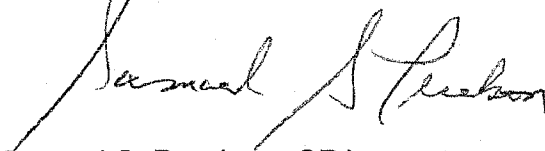
Peter Madoff is an engaged, reliable and responsible member of the community. He is a man who has shown respect and regard for the less fortunate. In conversation, I have found Peter to be serious about his faith and committed to the mission of our faith, "tikkun olam," repairing the world to make it a better place.

SAMUEL S. PERELSON

[REDACTED]
NEW YORK CITY, N.Y. 10022

I have chosen not to inquire about his involvement in the entity founded by his brother. I am unable to conceive that the man I consider my friend would be knowingly involved in his brother's horrible Ponzi scheme. I believe such behavior would be completely out of character.

Sincerely,

A handwritten signature in cursive script, appearing to read "Samuel S. Perelson". The signature is written in dark ink and is positioned above the printed name.

Samuel S. Perelson, CPA

Patricia W. Rich

• N Y NY 10022 • TEL: 212-688-2570 • FAX: 212-688-2570 • E-MAIL: PRICH@NYC.RR.COM

August 20, 2012

Honorable Laura Taylor Swain,
United States District Judge,
Southern District of New York
Daniel Patrick Moynihan United States Courthouse,
500 Pearl Street,
New York, NY 10007-1312.

Honorable Judge Swain:

I am writing this letter in support of his character, at the request of Peter Madoff, before the sentencing proceeding based on his guilty plea.

I am a writer, having closed my marketing communications business. I have been a member of Central Synagogue for thirteen years and have in that time undertaken serious study of Jewish philosophy, law, and history.

The early-morning Talmud class in my synagogue occupies a very special place and part of my life. I've been engaged in this group and experience for about eight years. As a group and as practice, we tend to be progressive, questioning, highly ethical, and rather intellectual. Our discussions are deep and broad and honest, and increasingly open about our feelings and beliefs. Although few of us could be termed close friends, the shared thoughts and experiences of the class bring us close.

Two years ago a new man joined the group and happened to sit near me. I knew him for some time only as "Peter." Peter was intelligent and thoughtful, and for a long time did not speak out very much. But sitting next to each other, we would comment and talk privately.

The class became even more open over time as we discussed law, charity, family and societal responsibilities, reward and punishment, free will, living a religious life through focus on good deeds vs. study, the role of the individual—the broad range of matters that thoughtful people rarely have the time to explore deeply. With more familiarity, Peter participated fully, displaying, as I thought, a moral and caring point of view about the individual and society, reward and punishment, repentance and forgiveness.

I learned that before attending this 8:15 am class he customarily arrived at the synagogue about 6:00 am to serve breakfast to the homeless and then attended a religious service. I understand he also does other volunteer activities. When he missed a session or was late, he would invariably mention some family obligation.

Hon. Judge Laura Taylor Swain

August 20, 2012

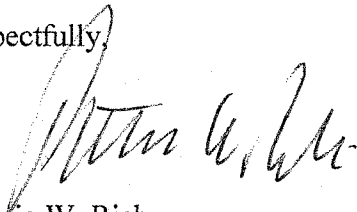
Page 2

The Peter Madoff I have known for two years seems to be a good man. The closest we ever came to discussing the case was when he asked if I would write this letter. I have no knowledge of anything beyond the hour we shared once a week for two years.

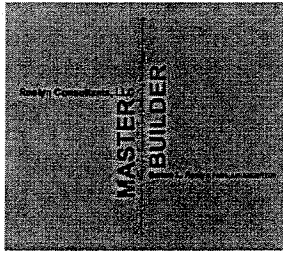
I have seen him offer to help others in large and small ways, and to give credit to others—actions that seem to reflect a natural kindness and thoughtfulness.

Having read about the accusations about him and his brother; and unable—and unwilling—to make any judgments, I can only say that I have seen a good man who, if he has done questionable things, is truly trying to repent, and to act in accord with the best traditions of Judaism and of humanity.

Respectfully,

A handwritten signature in dark ink, appearing to read "Patricia W. Rich". The signature is fluid and cursive, with a large initial "P" and "W".

Patricia W. Rich



Roslyn Consultants, LLC

Burton L. Roslyn, FAIA, FARA, DBIA ARCHITECT

28 Pasture Lane
Roslyn Heights, New York 11577
Phone: (516) 484-4771
Fax: (516) 484-4776
Mobile: (917) 642-7287
email: brooklyn@roslynconsultants.com
www.roslynconsultants.com

The Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007-1312

July 20th, 2012

Re: Peter Madoff

Dear Judge Swain:

I am writing to you in the matter of the sentencing of Peter Madoff.

By way of introduction I am an Architect with an active practice in New York State. I am a Fellow of the American Institute of Architects, a past President of the New York State Association of the Institute and will begin serving a three-year term as a Regional Director representing New York State on the National Board of the Institute.

As relates to the matter before you I have known Peter in the context of my involvement with the Old Westbury Hebrew Congregation as a member of the Board of Trustees for the past fourteen years.

I have come to know and work with Peter over the last ten years. Prior to our involvement together I know he was an active and dedicated member of our Board and served several years as Chair of our Youth Committee.

During our involvement together Peter has been a selfless and dedicated member on many levels. During a period of severe economic hardship for the congregation he volunteered to serve with me on a Financial Advisory Committee. His knowledge and sage counsel helped us to weather this crisis.

As we regained financial stability and moved to completion of our renovations, Peter was an ever present force never refusing a request for assistance.

He funded a security system for our Religious School and dedicated our Ark and the Stone for our Eastern Wall, both of these in memory of his son Roger. When the synagogue was forced to divert these funds for other usage no one would approach Peter. It fell to me, because of our relationship to call him. Rather than asking how or why this could happen he recognized the need to follow through on his commitments. Without hesitation he refunded the projects.

Over the years of working with him I have learned that he is a man of deep commitment and sensitivity.

I hope that you will consider all of his qualities as a man committed to community and service in rendering your judgment.

Thank you for your consideration.

Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Burton L. Roslyn', with a stylized flourish at the end.

Burton L. Roslyn, FAIA, FARA, DBIA

September 10, 2012

Dear Judge Swain:

My name is Lauren Rotko, and I am currently a PhD student in social work and the mother of three children. I am writing to you in connection with Peter Madoff's sentencing. I am aware of Peter's guilty plea to conspire to violate several federal statutes and to falsify records of an investment adviser, and I wish to bring my experiences with Peter to your attention.

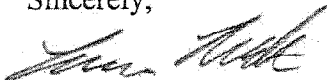
I grew up in Jericho and went to school with Peter's son Roger since the 7th grade. Since early adolescence, Roger and I were very close friends and continued our friendship into adulthood. My connection to Peter strengthened further when my closest friend from college, Jennifer Stevens, married Roger in 2001. Thus, I have known Peter and his family for the past 27 years.

While I can say that Peter has always been a loving and devoted husband, father, father-in-law, and grandparent, perhaps it does not do justice to what I have seen from this man as he watched his son battle leukemia for several years. I wound up spending a great deal of time with Peter and his family in the many weeks and months Roger was hospitalized or recuperating in Jen and Roger's apartment. As any parent would be, he was devoted to the care of his son. Yet I noticed the many small things he did for Roger that really spoke to his character as a man and a father. He would stop on his way into the city to get Roger his favorite bagels, or he would sit and chat with him for as long as Roger wanted or was able. I remember once Roger was not sleeping well in the hospital because the bed was so uncomfortable. Peter spent countless hours trying to work with the hospital to find a new bed for his son, so that he could ameliorate his pain in any way possible. Not only was he devoted to Roger, but he was always focused on Jen as well. He looked for ways to give her emotional support, and did what he could to relieve her of what was often an overwhelming role of being Roger's primary caregiver. He treated Jen as his daughter, and I know Roger took great comfort in knowing that his father would be there for Jen.

After Roger passed away in April, 2006, Jen continued to remain close with Peter and his wife, Marion. While I have many memories of this difficult time, where Peter's decency, strength and devotion to his family spoke volumes, it is Peter's acceptance of Jen's new relationship and her current husband Jake that reminds me of how he put others' wellbeing before his own. Despite how difficult it must have been for him to see Jen moving on, he welcomed Jake into her life and his. Without hesitation or equivocation, he made Jen feel good about this step in her life and made Jake feel welcome into their family.

Thank you for reading this letter, in which I have tried to give you my impression of the Peter Madoff I have come to know. I hope that you will consider it when sentencing Peter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lauren Rotko", written in a cursive style.

Lauren Rotko



כָּל פְּנוּסָה שֶׁהִיא לְשֵׁם שָׁמַיִם סוֹפָה לְהִתְקוֹם

"When we gather together for a sacred purpose, we endure."

Pirke Avot, 4

Peter J. Rubinstein
Senior Rabbi

August 21, 2012
3 Elul 5772

Honorable Laura Taylor Swain, United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

I write this letter on behalf of Peter Madoff with full understanding of the gravity of this case and with great respect for the decision that is before you. I also write with knowledge stemming both from the public news reports and from lengthy personal conversations with Mr. Madoff that he has pleaded guilty to charges that have been brought against him.

As the Senior Rabbi of Central Synagogue in Manhattan, it is often difficult to personalize the traumatic situation confronting any of our 2000 members. But in this case I have had the opportunity to meet Peter Madoff and his wife Marion prior to the public awareness of the scandals in which his family was involved and to observe them both, but especially Peter from the time they joined as members of the congregation in June 2007. Additionally, Peter and I have had significant and serious lengthy conversations in the past years as he has been aching to understand his own personal family history, especially his relationship with his brother, and the manner in which he became involved in legal wrongdoing partially as a result of a complex family dynamic.

From my perspective as a Rabbi I suspect that the unfolding tragedy of Peter's circumstances and involvement with his brother Bernie, even his inability to challenge his brother, were hatched early on in his dependence on his older brother as the closest father-figure he had when their own father died.

In the course of our conversations and as the Rabbi of the congregation in which he and his wife, his daughter and her family have been members, I have gained appreciation of how Peter's legal misdeeds and the hurt and financial loss this scandal has caused, contrast with his innate decency, which I have seen expressed in both personal and public venues.

Above all I have been struck by Peter's comments during sessions of a monthly parent bereavement group which I co-lead for parents who have suffered the death of a child. Peter and Marion's son Roger died of leukemia in April 2006. It became clear to me that along with his nephew's suicide Peter has been sobered by these life-changing events. Yet even in the midst of the constant sadness that infuses the lives of parents who have been devastated by the out-of-order reality of burying a child, Peter demonstrated constant sensitivity to the pain of others. He tried to raise their hopes and joined them in together believing that pain doesn't go away, it just "becomes different". Peter has never demonstrated an unhealthy dose of self-pity but has rather embodied an acute and decent compassion for others who suffer.

This uncanny awareness of other people's suffering along with Peter's desire to improve their lot is significantly portrayed in Peter's selfless service to the poor and homeless who come to our congregation two mornings a week for breakfast and to receive bag lunches. I have heard from those who are responsible for the program that Peter has volunteered weekly over the past years, arriving at 6 am to prepare and serve breakfast, to speak and spend time with the "clients" and to provide an ear for those who need to tell their own story.

Peter has also been a trusted participant in every program we have offered to demonstrate social justice on a personal level. He has worked seriously in support of our "mitzvah" programs which offer hands-on support of children and adults who are in need either as a result of self-inflicted life circumstances or due to social and economic factors over which they had no control. In all ways Peter stands ready to help with his time, energy, and deeds, even more than with words upon which others more typically rely as a substitute for showing up.

Above all I have seen Peter's ultimate sweetness in his boundless concern and love for his daughter Shana and granddaughter [REDACTED]. Peter has done everything possible to demonstrate to Shana and [REDACTED] that no matter what the public shame and embarrassment they have suffered there is no excuse for opting out of religious education or their Jewish identity. They need to continue to help others. Peter is convinced that while hiding may reduce the pain of fingers being pointed at them, the family needs to remain anchored to the values which religion and a synagogue can convey. He has therefore supported [REDACTED] in her religious education even to the point of waiting for her weekly after religious school to take her home. He is sadly aware of the likelihood that [REDACTED] will become a Bat Mitzvah (next January, 2013) while he is under sentence.

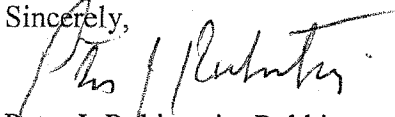
In every important way Peter's capability to love is defined by his ultimate concern for Marion, Shana and [REDACTED]. Peter is also keenly aware of how much Shana has suffered as a result of the death of a brother and cousin, events over which she had no control, but is keenly a victim.

As much as Peter is poignantly aware of life-cycle events he might miss as a result of his sentence, he faces these possibilities with as much equanimity as is possible and remains committed to his own need for atonement. Peter yearns to understand what led him to do wrong and seeks inner peace. He is committed to assessing and analyzing the events, impulses, and family factors which shaped him including his inability to uphold his legal responsibilities as an officer of the company.

I cannot condone his wrongdoing but I am personally awed by Peter's continuing and unfolding decency, kindness, sweetness and goodness even in the midst of the storm which surrounds him and in the face of the sentence which awaits him.

I offer this letter with the hope that this information may be helpful in the judgment you will issue with gratitude to your service to our community.

Sincerely,

A handwritten signature in dark ink, appearing to read "Peter J. Rubinstein". The signature is fluid and cursive, with a large initial "P" and "R".

Peter J. Rubinstein, Rabbi

PIR/cb

August 31, 2012

13 Elul 5772

Honorable Laura Taylor Swain, United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain,

I write this letter on behalf of Peter Madoff, understanding the serious and public nature of this case and that Peter has pleaded guilty to the charges brought against him.

From 2007-2012, I served as the Associate Cantor of Central Synagogue, a large Manhattan synagogue to which several generations of the Madoff family belong. I came to know Peter through my weekly adult education class on Jewish legal texts and from his regular attendance at weekday and Sabbath prayer services.

From the beginning of his participation in my adult education class, it was clear to me that Peter was struggling with deep religious and philosophical questions. He would often engage our class on issues such as the concept of a personal God (one who directly responds to individuals), the Jewish understanding of the after-life, the suffering of the innocent, and the value of community. Peter always framed these questions not from the point of theoretical abstraction, but from the perspective of real-life experience. While Peter never publicly or explicitly linked his current personal situation to the discussions, I was able to comprehend how important it was for him to measure his life and actions against our Jewish beliefs and traditions. Through his soft-spoken and genuine nature, Peter built relationships with many of the others in the class. He became an integral part of our class community, and many of them care deeply for him.

Peter did often speak with me and with the class about the importance of family, and in particular, about his relationship with his grandchildren. His love for them is palpable, and he has strongly encouraged them to continue their commitment to Jewish values and their involvement in the Jewish community, despite the potential pain of knowing exclusion by others. He has demonstrated his dedication to the Central Synagogue community through attendance at worship and education classes, and by volunteering at our weekly breakfast program for the homeless.

My experience of Peter is that he has a gentle soul. He has experienced loss and sadness in his life, but has not become bitter, angry, or resigned. I believe he is now looking to his faith to help guide him and his family as he and they face the circumstances ahead.

Sincerely,

Elizabeth K. Sacks, Cantor

The Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel P. Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007-1312

Your Honor:

In the matter of Peter Madoff, I would like to tell you some things of which you may be unaware.

I know the Madoffs over 10 years, as Marion and I became first acquaintances then friends through Duplicate Bridge.

To be specific, I feel compelled to tell you of the good deeds and kind nature of Peter.

His daughter and grandchildren lived across the street from my deceased husband and I in East Hampton.. My husband (who was ten years older than us) was going through lung cancer treatment, and Peter had been ill many times and for many years himself.

One very snowy freezing day about 3 years ago my husband and I were backing out of our driveway onto the street (which the town never plowed) and we got stuck with spinning wheels at the end of our driveway. We lived in a semi-remote area of East Hampton and the town never got the street plowed. My husband and I took turns pushing and trying to maneuver the car out of the snow bank and chilling ice, when along came Peter and his family. Most people would have and could have just passed us by.

Peter immediately stopped, got out of his car and proceeded to help manually and physically push our car for at least 15 minutes, exerting a lot of energy in blizzard-like weather, and helped Dave and I out of the tracks that were before that hopeless. Dave never forgot that more-than-neighborly feat and assistance. Most people would have given up and said call the Triple A. Not Peter.

Of times (which was mostly weekly) when meeting Marion at a bridge club in Manhattan I would inquire, "how is Peter, what is he doing today?"...and the answers were usually that he was either taking his grandchild to Hebrew School or an after-school activity while [REDACTED]'s (his grand daughter)parents were working...or he is at the soup kitchen helping feed the disadvantaged..or he ran out to East Hampton to try and help the "kids" out with fixing something that broke in the house, waiting for a plumber or electrician or contractor....it was always FAMILY FIRST. That seems to be their priorities and always has been.

In the dictionary next to the words "kind and concerned and caring" they have both Marion and Peter's pictures....They are selfless with family and friends, are happy being with friends and family just being together and with one another. Those values are strong and clearly long-standing and continuing.

I am the one who feels lucky to have met them..not the other way around. Anecdotally, but in truth, years ago when Marion and I would play bridge I was the one who said after the card game "you want to go shopping?..and her answer was sure I have three discount coupons for the Gap...let's go!"

The values they have are surely those they have had since childhood.

I love and respect both of them.

Your respectfully


Bonnie Lyons Salkind

[REDACTED]
Great Neck, NY 11021-4504

August 31, 2012

Suzanne Davis Scanlon, Esq.

Ridgefield, CT 06877

(203) 438-2770 • sscanlon@blisslawyers.com

Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, New York, NY 10007-1312

RE: PETER MADOFF

Dear Judge Taylor Swain:

I am writing on behalf of Peter Madoff who I have known for the past 27 years. I know Peter as a dedicated father, adoring husband and philanthropist. Before I started law school at Fordham University in 1992, Peter essentially became a mentor and provided me with valuable guidance and insight on how to study during law school and manage my time. Throughout this critical year, Peter and his wife would come to the law school and take me and his daughter out for dinner to check in on our progress and offer advice, support and a good meal. Peter, as a former Fordham Law graduate, explained the importance of making Law Review and provided me with strategies to achieve this goal. The strategy offered was simple: complete commitment and dedication to my studies. During law school, Peter introduced me to the folks at the NASD where I was hired as a summer intern after my first year. I was successful in achieving my goals through this mentoring process and the following summer worked as a summer associate at Wachtell, Lipton, Rosen & Katz and later took a full-time job at Sullivan & Cromwell. As a result of my experience interning for the NASD, I was asked to serve as the Annual Survey Editor of the Fordham Law Review which is a special issue dedicated to financial services regulation. Peter remained interested in my career and provided me with meaningful professional guidance along the way that has remained valuable throughout my career.

Not only am I a friend of the Madoff family, but I am also a victim of the fraud. My mother Karen Davis had two accounts at BLMIS and one of those accounts was a trust account for my sister, and I was also an intended beneficiary (Account No. 1D0075, Claim No. 002614). After December 8, 2008, my financial security disappeared. At the time, I was a single parent of two young boys and relied on my parent's financial support to help provide for my children. I regularly received monthly support from my parents that they were no longer able to provide. As a result, I started working significantly more hours practicing law and started a legal placement business in early 2011 in response to the new realities. I am pleased to share that I have been able to manage in spite of the difficulties. It is because of the guidance and experience that I established with the assistance of Peter that I have been able to recover. Since 2006, Peter has lost a son, nephew, brother and his career and reputation. I respectfully ask that you take all of this into consideration in imposing sentence.

Thank you for your consideration.

Sincerely,


Suzanne Davis Scanlon

Aug 8 2012

To the Honorable Laura Taylor Swain,

On behalf of our friend Peter Madoff we are writing this letter. My husband Robert and I, until recently, we're neighbors of Peter and Marion Madoff. My husband is a securities salesman and I am a retired jewelry designer. Our son and grandchildren live in N.C. For the past two years we have been living in Florida. Previously, in New York, our apartments were literally six feet apart. There were only two apartments per floor which made for close neighbors. We were neighbors for about eight years.

Our first meeting with Peter happened one evening when our front doorbell rang. Peter introduced himself as our new neighbor. He wanted to tell us

that he was very angry that the previous owners had stripped the hall of all the furnishings. He insisted that they were being unneighborly and had everything returned the next day. (everything had to be removed from the truck) We were impressed that he had thought of us. Peter was anxious for us to meet his wife, Marion and have a get acquainted drink. Marion and Isaac became good friends. We shared many meals together, both take-in and out. The Madoffs always invited us for holiday meals. We were never left out.

In all the time we spent together, we never discussed business. Peter was a lawyer, that's all we knew. We did love to talk politics.

We learned that Peter and Marion's son was very ill with Leukemia.

They were spending long periods of time in the hospital. There was nothing they didn't try to save their son's life. Unfortunately he died from the disease. After Roger died, their house was filled with friends every day of the week. Roger's widow Jen has remained like a daughter to them. Her entire family is family to Peter and Marion. They have remained such to this day. Because of Roger's illness, the Madoff family got involved in the Leukemia organization "Light The Night." The event, a walk across the Brooklyn Bridge, brought out hundreds of their friends. In addition to that organization, Peter was involved in The Lower Eastside Settlement House. Very quietly Peter gave his time, one morning a week to the soup kitchen. Peter, from what

We witnessed was a very generous guy. One small example was how he treated the help in our building. I don't think he ever ordered food without getting extra for the clarden. Not only food but he would send them socks as well. My husband and I never thought to do that.

We really only have fond memories of our neighbor at 975 Park Ave. The Peter that we knew is not the Peter we have been reading about.

Thank you for reading this letter.

Respectfully,

Nancy Schlesinger